IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

CWP No.5281 of 2018 (O&M)
Date of decision: December 20, 2018

Gaurav Hooda and another ...Petitioners

Versus

State of Haryana and others ...Respondents

CORAM: **HON'BLE MR. JUSTICE RAJAN GUPTA**

Present: Mr. Aditya Jain, Advocate for the petitioners.
Mr. Saurabh Mohunta, DAG, Haryana.

Rajan Gupta, J.

Petitioners have prayed for a writ in the nature of certiorari for quashing order dated 19.08.2016 (Annexure P-2), passed by Collector, Pataudi as well as order dated 12.01.2018 (Annexure P-3), passed by Commissioner, Gurugram Division, Gurugram, whereby petitioners and one Shankar Mangla have been ordered to pay Rs.21,49,000/- as deficient stamp duty, under Section 47-A of the Indian Stamp Act.

Learned counsel for the petitioners has submitted that petitioners purchased the agricultural land and appended stamp duty calculated at collector rate prevailing for the agricultural purposes. Subsequently, after a period of more than one year, plots were carved out. According to him, stamp duty is to be levied as per nature of land at the time of its purchase and not subsequently. Thus, orders passed by the authorities below deserve to be set-aside.

Plea has been opposed by the State counsel. He has submitted that as per report of the Halqa Patwari, the plots had been carved out in the land in question and thus, the petitioners are liable to pay the deficient stamp duty.

I have heard learned counsel for the parties and given careful thought to the facts of the case.

Brief factual matrix of the case is that Mahender Singh, proprietor of M/s Chirag Developers, being owner of the property in question, transferred the same in favour of the petitioners and one Shankar Mangla, vide registered sale deed dated 19.02.2014. Later, the Sub Registrar, Pataudi, vide his letter dated 19.06.2015, made a reference under section 47-A of the Indian Stamp Act, 1899 in respect of sale deed No.3817 dated 19.02.2014 that Auditor General of Haryana, Department of Audit had raised the objection that since the purchasers had purchased the land in question to carve out residential plots, stamp duty of Rs.21,49,000/- was found to be deficient. After hearing the parties, the Collector, Pataudi, vide order dated 19.08.2016, directed the purchasers to pay Rs.21,49,000/- towards deficient stamp duty. Petitioners preferred appeal before Commissioner, Gurugram Division, Gurugram, but the same was also dismissed vide order dated 12.01.2018.

I find no infirmity with the orders passed. There is no merit in the plea of the petitioners that they had purchased the land for agriculture purpose. It is evident that the property in question was purchased by the petitioners for carving out the plots and selling the same, therefore, they were rightly held liable to pay deficient stamp duty. Thus, I find no scope for interference in writ jurisdiction. The petition is without any merit and same is hereby dismissed.

(RAJAN GUPTA)
JUDGE

December 20, 2018
'Rajpal'

Whether speaking / reasoned	Yes / No
Whether Reportable:	Yes / No